HFAML Shariah Unit Fund
Statement of Financial Position (Unaudited)
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Dec-2025
A. Assets			
Investments in Capital Market (at market price)	1.00	125,172,175	115,732,925
Investment in Money Market	2.00	70,000,000	70,000,000
Preliminary and Issue Expenses	3.00	2,068,136	2,481,763
Advance, Deposit and Prepayments	4.00	895,952	765,213
Account Receivables	5.00	792,925	1,129,353
Cash and Cash Equivalents	6.00	1,954,158	7,201,777
Total Assets		**200,883,347**	**197,311,030**
B. Liabilities			
Income Purification Fund	7.00	-	277,808
Account Liabilities	8.00	1,120,676	1,687,149
Total Liabilities		**1,120,676**	**1,964,957**
C. Net Assets (A-B)		**199,762,670**	**195,346,074**
D. Owners' Equity			
Unit Capital Fund	9.00	221,998,040	247,661,110
Unit Premium Reserve	10.00	4,004,143	79,587
Retained Earnings	11.00	(26,239,512)	(52,394,622)
Total		**199,762,670**	**195,346,074**
E. Total Liabilities & Equity (B+D)		**200,883,346**	**197,311,031**
Net Asset Value (NAV) Per Unit			
At Market Price	12.00	**9.00**	**7.89**
At Cost Price	13.00	**11.83**	**11.28**

On behalf of HFAML SHARIAH Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

COO & CEO (In-charge)
HF Asset Management Company Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
HF Asset Management Company Limited

Signed in terms of our separate annexed report

HFAML Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
Revenue			
Gain/(loss) on sale of marketable securities	14.00	913,243	1,089,414
Dividend income	15.00	2,136,929	764,077
Profit/Coupon income	16.00	5,087,048	5,353,841
Total Income		**8,137,220**	**7,207,332**
Operating Expenses			
Management fees	17.00	2,142,623	2,107,784
Trustee fees	18.00	150,514	163,510
Custodian fees	19.00	49,550	67,661
BSEC annual fees	20.00	99,439	103,663
Audit Fee		-	-
Advertisement and publication expenses		38,645	84,910
Amortization of preliminary and issue expenses	3.00	413,627	413,627
Purification Fund		-	-
Other Expenses	21.00	114,216	134,342
Total Expenses		**3,008,613**	**3,075,496**
Profit/(Loss) Before Provision during the period		**5,128,607**	**4,131,836**
Add/(Less): (Provision)/Write back of provision	22.00	21,026,503	(12,947,032)
Net Profit/(Loss) After Provision during the period		**26,155,110**	**(8,815,195)**
Number of units		22,199,804	24,761,151
Earnings Per Unit (EPU) after provision during the period	23.00	**1.18**	**(0.36)**

On behalf of HFAML SHARIAH Unit Fund

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HFAML Shariah Unit Fund

Statement of Changes in Equity (Unaudited)

For the period from 01 January 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /Reserve	Retained earnings	Total equity
Opening balance as at 01 January 2026	**247,661,110**	**79,587**	**(52,394,622)**	**195,346,074**
Unit Sale during the period	39,500	-	-	39,500
Unit Repurchase during the period	(25,702,570)	-	-	(25,702,570)
Unit premium reserve during the period	-	3,932,063	-	3,932,063
Unit discount during the period	-	(7,507)	-	(7,507)
Net profit/(loss) during the period	-	-	26,155,110	26,155,110
Dividend Paid	-	-	-	-
Closing balance as at 30 June 2026	**221,998,040**	**4,004,143**	**(26,239,513)**	**199,762,670**

HFAML Shariah Unit Fund

Statement of Changes in Equity

For the period from 01 January 2025 to 30 June 2025

Particulars	Unit capital	Unit premium Reserve	Retained earnings	Total equity
Opening balance as at 01 January 2025	**247,661,810**	**77,770**	**(41,125,575)**	**206,614,005**
Unit Sale during the period	50,200	-	-	50,200
Unit Repurchase during the period	(100,500)	-	-	(100,500)
Unit premium reserve during the period	-	21,306	-	21,306
Unit discount during the period	-	(10,193)	-	(10,193)
Net profit/(loss) during the period	-	-	(8,815,195)	(8,815,195)
Dividend Paid	-	-	-	-
Closing balance as at 30 June 2025	**247,611,510**	**88,883**	**(49,940,770)**	**197,759,622**

On behalf of HFAML SHARIAH Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

COO & CEO (In-charge)
HF Asset Management Company Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
HF Asset Management Company Limited

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HFAML Shariah Unit Fund

Statement of Cash Flows (Unaudited)

For the period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
Cash Flows from Operating Activities			
Gain/(loss) on sale of securities	Annexure-B	913,243	1,089,414
Dividend income received in cash	24.00	2,388,774	1,430,817
Profit income realized in cash	25.00	5,171,631	5,377,439
Advance, deposit and prepayments	26.00	(127,114)	(126,663)
Payment made for expenses	27.00	(3,439,266)	(2,748,958)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		**4,907,268**	**5,022,049**
Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(22,261,453)	(26,816,640)
Sale of Securities (at Cost)	Annexure-B	33,893,227	24,190,769
Investment In IPO		-	-
Return From IPO		-	-
Investment In MTDR/FDR/T-Bill		(70,000,000)	(70,000,000)
Encashment of MTDR/FDR/T-Bill		69,951,755	72,137,801
Net cash flows from/(used in) investing activities		**11,583,529**	**(488,071)**
Cash Flows from Financing Activities			
Proceeds from issuance of units		32,000	40,000
Payments made for re-purchase of units		(21,770,507)	(79,194)
Dividend paid	28.00	-	-
Net cash flows from/(used in) financing activities		**(21,738,507)**	**(39,194)**
Net Cash Inflows/Outflows during the period (A+B+C)		**(5,247,710)**	**4,494,785**
Cash and cash equivalents at the beginning during the period		7,201,777	9,765,400
Cash and cash equivalents at the end of the period (D+E)		**1,954,066**	**14,260,185**
Net Operating Cash Flows Per Unit (NOCFPU)	29.00	**0.22**	**0.20**

On behalf of HFAML SHARIAH Unit Fund

Chairman, Trustee
nvestment Corporation of Bangladesl

COO & CEO (In-charge)
HF Asset Management Company Limited

Member Secretary, Trustee
nvestment Corporation of Bangladesl

Compliance Officer
HF Asset Management Company Limited

Signed in terms of our separate annexed report

HFAML Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the period from 01 January 2026 to 30 June 2026

		Amount in Taka	
		30-Jun-2026	31-Dec-2025
1.00	**Investments in Capital Market (at market price)**		
	Investments in Listed Securities	112,103,768	102,890,875
	Investment in Non-Listed securities	13,068,408	12,842,050
	Kindly see Annexure-A	**125,172,175**	**115,732,925**

2.00 Investment in Money Market

Investment in MTDR:

Name of Institution		Accounts Number		
Standard Bank PLC		277574	30,000,000	30,000,000
Standard Bank PLC		277309	20,000,000	20,000,000
Al-Arafah Islami Bank PLC		1322960	20,000,000	20,000,000
			70,000,000	**70,000,000**

3.00	**Preliminary and issue expenses**		
	Opening balance as at 01 January 2026	**2,481,763**	**3,309,017**
	Less: Amortization made during the period	413,627	827,254
	Closing balance as at 30 June 2026	**2,068,136**	**2,481,763**
4.00	**Advance, deposit and prepayments**		
	Annual fees to BSEC	96,087	11,800
	Advance Tax	768,838	753,413
	CDBL Annual Fees	31,027	
	Trustee fees-ICB	-	-
		895,952	**765,213**
5.00	**Account Receivables**		
	Accrued bank profit-SND (Annexure-E)		-
	Accrued Profit-MTDR (Annexure-E)	547,639	632,222
	Accrued Profit-Non Listed Bond (Annexure-E)	-	-
	Dividend Receivable (Annexure-D)	245,286	497,131
		792,925	**1,129,353**
6.00	**Cash and cash equivalents**		
	Operational Bank Accounts (N:06.01)	1,650,477	6,929,664
	Sale Bank Accounts (N:06.02)	303,682	272,113
	Dividend Bank Accounts (N:06.03)	-	-
	Brokerage Accounts (N:06.04)	-	-
	Total	**1,954,158**	**7,201,777**

6.01 Bank accounts (Main):

Name of Bank & Branches		Accounts Number		
Al-Arafah Islami Bank PLC		0541220001218	1,650,477	6,929,664
Al-Arafah Islami Bank PLC		0541020010611	-	-
			1,650,477	**6,929,664**

6.02 Bank accounts (SIP):

Name of Bank & Branches		Accounts Number		
Islami Bank Bangladesh PLC		20503420100145006	**303,682**	**272,113**

6.03 Bank accounts (Dividend):

Name of Bank & Branches		Accounts Number		
Standard Bank PLC		936001226	-	-

HF Asset Management Limited

6.04 Brokerage Accounts :

Name of Bank & Branches	Bo Account No		
Kazi Equities Limited, Motijheel Branch	1604620074839081	-	-

7.00 Income purification fund (Profit against income)		
Opening Balance	-	269,339
Add: Addition for the period	-	8,468
Add: Profit on bank deposit	-	-
Less: Excise Duty & Bank Charge	-	-
Less: Donation and expenses	-	-
Closing Balance:	-	**277,808**
8.00 Account Liabilities		
Management fees Payable	1,088,182	1,055,872
Custodian fee	28,729	46,529
Trustee fee	-	514
Advance against SIP	16	9
Advertisement and publication expenses	-	1,500
Payable for Brokerage Accounts	-	528,658
Audit fees	-	50,000
Source Tax Payable	3,750	4,067
	1,120,676	**1,687,149**
9.00 Unit capital fund		
Opening balance as at 01 January 2026	**247,661,110**	**247,661,810**
Add: New subscription of 3,950 units of Tk. 10.00 each	39,500	109,800
Less: Surrendered of 25,70,257 units of Tk. 10.00 each	(25,702,570)	(110,500)
Closing balance as at 30 June 2026	**221,998,040**	**247,661,110**
Sponsor	2,140,000	2,140,000
Institution	19,890,000	22,450,000
Individual	169,804	176,111.00
Total No. of Unit	**22,199,804**	**24,766,111**
10.00 Unit premium reserve		
Opening balance as at 01 January 2026	**79,587**	**77,770**
Add: Unit premium during the	3,932,063	23,596
Less: Unit discount during the	(7,507)	(21,779)
Closing balance as at 30 June 2026	**4,004,143**	**79,587**
11.00 Retained Earnings		
Opening balance as at 01 January 2026	**(52,394,622)**	**(41,125,575)**
Add: Net Income during the	26,155,110	(11,269,047)
Less:.Dividend Paid during the	-	-
Closing balance as at 30 June 2026	**(26,239,512)**	**(52,394,622)**
12.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	200,883,347	197,311,030
Less: Liability for expenses	(1,120,676)	(1,964,957)
Net Asset Value (NAV)	199,762,670	195,346,074
Number of units	22,199,804	24,766,111
NAV per unit at market price	**9.00**	**7.89**
13.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	199,762,670	195,346,074
Add: Unrealized loss on securities during the period	62,872,426	83,898,928
Net Asset Value (NAV)	262,635,096	279,245,002
Number of units	22,199,804	24,766,111
NAV per unit at cost price	**11.83**	**11.28**

HF Asset Management Limited

		Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
14.00	**Gain/(Loss) on sale of marketable securities (Annexure-B)**	**913,243**	**1,089,414**
15.00	**Dividend income (Annexure-D)**	**2,136,929**	**764,077**
16.00	**Profit income (Annexure-E)**	**5,087,048**	**5,353,841**
17.00	**Management Fee (Annexure-F)**	**2,142,623**	**2,107,784**
18.00	**Trustee Fee (Annexure-F)**	**150,514**	**163,510**
19.00	**Custodian Fee**	**49,550**	**67,661**
20.00	**BSEC Annual Fee (Annexure-F)**	**99,439**	**103,663**
21.00	**Other Expense:**		
	Bank charges & Excise duty	62,226	62,169
	CDBL charges	20,391	32,173
	IPO application expenses	-	-
	Meeting Expenses (Shariah Board meeting)	31,600	40,000
	Others	-	-
	Total	**114,216**	**134,342**
22.00	**(Provision)/Write back of provision for diminution in value of marketable securities**		
	Opening balance as at 01 January 2026	**(83,898,928)**	**(64,159,250)**
	Add: (Provision)/Write back of provision during the period	21,026,503	(12,947,032)
	Total unrealized gain/(loss) during the period	**(62,872,426)**	**(77,106,282)**
23.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision During the period	**26,155,110**	**(8,815,195)**
	Number of units	22,199,804	24,761,151
	Earnings Per Unit (EPU) After Provision During the period	**1.18**	**(0.36)**

		Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
24.00	**Dividend income received in cash**		
	Dividend Income from Investment in Securities	2,136,929	764,077
	Add: Previous period Dividend Receivable	497,131	1,377,159
	Less: Current period Dividend Receivable	(245,286)	(710,419)
		2,388,774	1,430,817
25.00	**Profit Income realized in cash**		
	Profit Income on Bank Deposits and Bonds	5,087,048	5,353,841
	Add: Previous period Profit Receivable on MTDR & Bonds	632,222	602,245
	Less: Current period Profit Receivable on MTDR & Bonds	(547,639)	(578,648)
		5,171,631	5,377,439
26.00	**Advance, deposit and prepayments:**	127,114	126,663

HF Asset Management Limited

27.00 Payment made for expenses:

Total Expenses	3,008,613	3,075,496
Less: Preliminary Expenses	(413,627)	(413,627)
Add: Previous period Operating Expenses payable (N: 28.01)	1,964,957	1,468,934
Add: Excess duty & Charges on profit against Dividend Income	-	-
Less: Current period Operating Expenses payable (N: 28.02)	(1,120,676)	(1,381,845)
	3,439,266	2,748,958

28.01 Previous period Operating Expenses payable

Current Liabilities (Previous period)	1,964,957	1,468,934
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	1,964,957	1,468,934

28.02 Current period Operating Expenses payable

Current Liabilities (Current period)	1,120,676	1,381,845
Less: Last period adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	1,120,676	1,381,845

28.00 Dividend paid during the period

Dividend declared during the period	-	-
Add: Previous period dividend payable	-	-
Less: Current period dividend payable	-	-
Less: Cumulative Investment Plan (CIP)	-	-
	-	-

29.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities	4,907,268	5,022,049
Number of units	22,199,804	24,761,151
Net operating cash flow per unit	0.22	0.20

30.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward	(52,394,622)	(41,125,575)
Add/(Less): Last period adjustment	-	-
Less: Dividend Paid	-	-
Less: Transferred to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the period	8,439,860	(8,815,195)
Add: Dividend Equalization Reserve	-	-
	(43,954,763)	(49,940,770)
Number of Units	22,199,804	24,761,151
Per Unit Profit Available for Distribution	(1.98)	(2.02)

31.00 Related party transaction

Relationship	Name of the related party	Nature of transaction	30-Jun-2026	30-Jun-2025
Trustee of the Fund	Investment Corporation of Bangladesh	Trustee Fees	150,514	163,510
Custodian of the Fund	BRAC Bank Limited	Custodian Fees	49,550	67,661
Asset Manager	HF Asset Management Limited	Management Fees	2,142,623	2,107,784

On behalf of HFAML SHARIAH Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

COO & CEO (In-charge)
HF Asset Management Company Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
HF Asset Management Company Limited

Date: 29 July 2026

Name of Asset Manager: HF ASSET MANAGEMENT LIMITED
Name of the Scheme/Mutual fund: HFAML SHARIAH Unit Fund
Portfolio Statemets as at: 30-Jun-2026

I. Investments in Capital Market Securities (Listed):

				[Figure in million Bd Taka]					Percentages	
SL	Sectors	Investment in Stocks/Secruities (Sectorwise)	No of Share	Total Cost Value	Cost Per Share	Total Market Value	Market Value per share	Appreciation(or Diminution) in the market value/Fair value	% Change (in term of cost)	% of Total Investments
		A. Shares of Listed Companies (Script wise)								
1	Bank	Export Import (EXIM) Bank of Bangladesh Limited	817,301	9,770,347.19	11.95	2,451,903.00	3.00	(7,318,444.19)	(74.90%)	5.20%
2		First Security Islami Bank Limited	427,350	3,935,530.35	9.21	811,965.00	1.90	(3,123,565.35)	(79.37%)	2.09%
3		Global Islami Bank Limited	630,000	6,000,005.03	9.52	1,071,000.00	1.70	(4,929,005.03)	(82.15%)	3.19%
4		Standard Bank Limited	820,000	6,823,221.34	8.32	3,854,000.00	4.70	(2,969,221.34)	(43.52%)	3.63%
5		Shahjalal Islami Bank Ltd.	397,200	7,933,232.40	19.97	7,149,600.00	18.00	(783,632.40)	(9.88%)	4.22%
6		Union Bank Limited	603,750	7,006,986.00	11.61	905,625.00	1.50	(6,101,361.00)	(87.08%)	3.73%
		Sub-Total		**41,469,322.31**	**70.587**	**16,244,093.00**	**30.800**	**(25,225,229.31)**	**(60.83%)**	**22.05%**
7	Cement	LafargeHolcim Bangladesh PLC.	123,300	7,869,881.18	63.83	6,904,800.00	56.00	(965,081.18)	(12.26%)	4.19%
		Sub-Total		**7,869,881.18**	**63.827**	**6,904,800.00**	**56.000**	**(965,081.18)**	**(12.26%)**	**4.19%**
8	Ceramics Sector	RAK Ceramics (Bangladesh) Limited	113,000	3,916,557.01	34.66	3,333,500.00	29.50	(583,057.01)	(14.89%)	2.08%
		Sub-Total		**3,916,557.01**	**34.660**	**3,333,500.00**	**29.500**	**(583,057.01)**	**(14.89%)**	**2.08%**
9	Engineering	BBS Cables Limited	102,700	4,823,878.50	46.97	2,413,450.00	23.50	(2,410,428.50)	(49.97%)	2.57%
10		Walton Hi-Tech Industries Ltd.	17,500	6,997,417.21	399.85	7,019,250.00	401.10	21,832.79	0.31%	3.72%
		Sub-Total		**11,821,295.71**	**446.823**	**9,432,700.00**	**424.600**	**(2,388,595.71)**	**(20.21%)**	**6.29%**
11	Fuel & Power	Baraka Power Limited	360,000	4,777,467.56	13.27	2,988,000.00	8.30	(1,789,467.56)	(37.46%)	2.54%
12		Linde Bangladesh Limited	2,800	4,127,380.34	1,474.06	2,002,560.00	715.20	(2,124,820.34)	(51.48%)	2.19%
13		United Power Generation & Distribution Company Ltd.	27,100	6,480,799.52	239.14	3,357,690.00	123.90	(3,123,109.52)	(48.19%)	3.45%
		Sub-Total		**15,385,647.42**	**1,726.479**	**8,348,250.00**	**847.400**	**(7,037,397.42)**	**(45.74%)**	**8.18%**
14	IT Sector	aamra networks limited	110,000	3,109,749.08	28.27	2,266,000.00	20.60	(843,749.08)	(27.13%)	1.65%
15		GENEX Infosys Limited	71,812	5,405,355.85	75.27	2,542,144.80	35.40	(2,863,211.05)	(52.97%)	2.87%
		Sub-Total		**8,515,104.93**	**103.541**	**4,808,144.80**	**56.000**	**(3,706,960.13)**	**(43.53%)**	**4.53%**
16	Miscellaneous	SK Trims & Industries Limited	240,000	4,823,447.16	20.10	3,360,000.00	14.00	(1,463,447.16)	(30.34%)	2.57%
		Sub-Total		**4,823,447.16**	**20.098**	**3,360,000.00**	**14.000**	**(1,463,447.16)**	**(30.34%)**	**2.57%**
17	Financial Institutions	Islamic Finance & Investment Ltd.	250,000	5,319,106.34	21.28	2,625,000.00	10.50	(2,694,106.34)	(50.65%)	2.83%
		Sub-Total		**5,319,106.34**	**21.276**	**2,625,000.00**	**10.500**	**(2,694,106.34)**	**(50.65%)**	**2.83%**
18	Pharmaceuticals & Chemicals	Advent Pharma Limited	180,000	4,040,064.00	22.44	2,898,000.00	16.10	(1,142,064.00)	(28.27%)	2.15%
19		The IBN SINA Pharmaceutical Industry Ltd.	2,700	893,794.02	331.03	862,920.00	319.60	(30,874.02)	(3.45%)	0.48%
20		Reckitt Benckiser(Bd.)Ltd.	300	1,014,354.64	3,381.18	1,010,760.00	3,369.20	(3,594.64)	(0.35%)	0.54%
21		Renata Ltd.	14,100	14,962,652.49	1,061.18	6,429,600.00	456.00	(8,533,052.49)	(57.03%)	7.96%
22		Silva Pharmaceuticals Limited	194,500	3,230,661.34	16.61	3,034,200.00	15.60	(196,461.34)	(6.08%)	1.72%
		Sub-Total		**24,141,526.49**	**4,812.453**	**14,235,480.00**	**4,176.500**	**(9,906,046.49)**	**(41.03%)**	**12.84%**
23	Tannery Industries	Fortune Shoes Limited	160,000	4,245,077.77	26.53	2,784,000.00	17.40	(1,461,077.77)	(34.42%)	2.26%
		Sub-Total		**4,245,077.77**	**26.532**	**2,784,000.00**	**17.400**	**(1,461,077.77)**	**(34.42%)**	**2.26%**
24	Telecommunication	Grameenphone Ltd.	18,000	5,118,452.83	284.36	4,672,800.00	259.60	(445,652.83)	(8.71%)	2.72%
		Sub-Total		**5,118,452.83**	**284.358**	**4,672,800.00**	**259.600**	**(445,652.83)**	**(8.71%)**	**2.72%**
25	Textile	VFS Thread Dyeing Limited	290,000	6,432,611.54	22.18	4,901,000.00	16.90	(1,531,611.54)	(23.81%)	3.42%
		Sub-Total		**6,432,611.54**	**22.181**	**4,901,000.00**	**16.900**	**(1,531,611.54)**	**(23.81%)**	**3.42%**
		B. Listed Mutal Funds/CIS (Script wise)								
26	Mututal Fund (Close-End)	IFIL Islamic Mutual Fund-1	1,470,000	7,226,100.16	4.92	6,468,000.00	4.40	(758,100.16)	(10.49%)	3.84%
27		SEML IBBL Shariah Fund	1,010,000	6,767,323.29	6.70	7,171,000.00	7.10	403,676.71	5.97%	3.60%
		Sub-Total		**13,993,423.45**	**11.616**	**13,639,000.00**	**11.500**	**(354,423.45)**	**(2.53%)**	**7.44%**
		C. Listed Bond/Debenture/Islamic Securities (Script wise)								
28	Corporate Bond	Beximco Green-Sukuk al Istisna'a	224,200	19,993,150.07	89.18	16,815,000.00	75.00	(3,178,150.07)	(15.90%)	10.63%
		Sub-Total		**19,993,150.07**	**89.176**	**16,815,000.00**	**75.000**	**(3,178,150.07)**	**(15.90%)**	**10.63%**
		D. Other Listed Securities(Script wise) if any								

		Sub-Total								
		Grand Total of Capital Market Securities (Listed)		**173,044,604.22**	**7,733.61**	**112,103,767.80**	**6,025.70**	**(60,940,836.42)**	**(35.22%)**	**92.02%**
	II. Investments in Capital market Securities (Non-Listed)									
		Investments in Stocks/Securities (sectorwise)		**Cost Value**	**Cost Value**		**FairValue/Market Value**	**Appreciation(or Diminution) in the market**	**% Change (in term of cost)**	**% of Total Investments**
		A. Open-End Mutual Funds (Script wise)								
29	**Mutual Funds(Open-End)**	CAPITEC-IBBL SHARIAH UNIT FUND	1,509,054	14,999,996.76	9.94	13,068,407.64	8.66	(1,931,589.12)	(12.88%)	7.98%
		Sub-Total		**14,999,996.76**	**9.940**	**13,068,407.64**	**8.660**	**(1,931,589.12)**	**(12.88%)**	**7.98%**
		Grand Total of Capital Market Securities (Non-Listed)		**14,999,996.76**		**13,068,407.64**		**(1,931,589.12)**		**7.98%**
Total Investment = (I+II)				**188,044,600.98**		**125,172,175.44**		**(62,872,425.54)**		**100.00%**



HFAML Shariah Unit Fund
For the period from 01 January 2026 to 30 June 2026
Gain/(Loss) on sale of marketable securities

Annexure-B

SL	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/ (Loss)
1	Bangladesh Submarine Cables PLC	13,825	135.57	1,874,321.61	147.38	2,037,542.35	163,220.74
2	The IBN SINA Pharmaceutical Industry Ltd.	300	333.67	100,099.80	342.71	102,813.96	2,714.16
3	Islami Insurance Bangladesh Limited	30,000	39.14	1,174,215.00	42.32	1,269,542.03	95,327.03
4	Nahee Aluminum Composite Panel Ltd.	160,000	29.07	4,651,376.00	30.11	4,818,340.33	166,964.33
5	Olympic Industries Ltd.	96,523	152.16	14,686,613.43	154.70	14,932,437.38	245,823.95
6	Reckitt Benckiser(Bd.)Ltd.	700	3,381.18	2,366,827.47	3,353.98	2,347,787.42	(19,040.05)
7	Takaful Islami Insurance Limited	49,090	33.55	1,647,112.27	34.44	1,690,844.13	43,731.86
8	Walton Hi-Tech Industries Ltd.	17,942	412.03	7,392,661.30	423.99	7,607,162.29	214,500.99
	Total			**33,893,226.88**		**34,806,469.88**	**913,243.00**

HF Asset Management Limited

HFAML Shariah Unit Fund

For the period from 01 January 2026 to 30 June 2026

Investment in Securities **Annexure-C**

SL	Company Name	Number of Shares	Average of Cost Value Per Share	Total Value Amount
1	Bangladesh Submarine Cables PLC	13,825	135.30	1,870,581.13
2	Grameenphone Ltd.	2,039	244.74	499,025.27
3	The IBN SINA Pharmaceutical Industry Ltd.	3,000	330.64	991,910.00
4	Islami Insurance Bangladesh Limited	30,000	39.06	1,171,870.83
5	LafargeHolcim Bangladesh Limited	15,000	53.60	804,000.00
6	Olympic Industries Ltd.	46,523	152.26	7,083,529.81
7	SEML IBBL Shariah Fund	200,000	6.36	1,271,710.00
8	Shahjalal Islami Bank Ltd.	47,000	17.52	823,300.00
9	Takaful Islami Insurance Limited	41,912	33.46	1,402,248.41
10	Walton Hi-Tech Industries Ltd.	15,942	397.90	6,343,277.30
	Grand Total			**22,261,452.76**

HF Asset Management Limited

HFAML SHARIAH Unit Fund

For the period from 01 January 2026 to 30 June 2026

Dividend income & Receivable

Dividend income: **Annexure-D**

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	Capitech-IBBL Shariah Unit Fund	31-Dec-2025	1,509,054.00	10	6.00%	905,432
2	RAK Ceramics (Bangladesh) Limited	26-Feb-2026	113,000.00	10	10.00%	113,000
3	Grameenphone Ltd.	4-Mar-2026	15,961.00	10	105.00%	167,591
4	LafargeHolcim Bangladesh Limited	9-Apr-2026	123,300.00	10	22.00%	271,260
5	Linde Bangladesh Limited	30-Apr-2026	2,800.00	10	100.00%	28,000
6	Shahjalal Islami Bank Ltd.	3-May-2026	397,200.00	10	13.00%	516,360
7	Reckitt Benckiser(Bd.)Ltd.	23-May-2026	782.00	10	1730.00%	135,286
Total						**2,136,928.90**

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	SK Trims & Industries Limited	15-Dec-2024	240,000.00	10	1.75%	42,000
2	Advent Pharma Limited	23-Nov-2025	180,000.00	10	0.50%	24,000
3	Fortune Shoes Limited	17-Dec-2025	160,000.00	10	0.50%	16,000
4	Linde Bangladesh Limited	30-Apr-2026	2,800.00	10	100.00%	28,000
5	Reckitt Benckiser(Bd.)Ltd.	23-May-2026	782.00	10	1730.00%	135,286
Total						**245,286.00**

HF Asset Management Limited

HFAML Shariah Unit Fund

For the year end from 01 January 2026 to 30 June 2026

Profit Income

Annexure-E

Profit on Bank Deposit

Sl No.	Fund Account Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	profit Amount
1	HFAML Shariah Unit Fund	AL Arafah Islami Bank	Gulshan	0541220001218	SND	4.50%	51,408
Sub-Total							**51,408**

Profit on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Profit on TDR
1	Profit_Income_AIBL-MTDR-1322960-5	AIBL	Gulshan	1322960	20,000,000.00	11.00%	285,631
	Profit_Income_AIBL-MTDR-1322960-6				20,000,000.00	11.00%	536,438
	Profit_Income_AIBL-MTDR-1322960-7				20,000,000.00	10.00%	227,778
2	Profit_Income_MTDR_SB: 277309-14	Standard Bank	Gulshan	277309	20,000,000.00	12.00%	406,667
	Profit_Income_MTDR_SB: 277309-15				20,000,000.00	12.00%	600,187
	Profit_Income_MTDR_SB: 277309-16				20,000,000.00	11.75%	182,778
3	Profit_Income_MTDR_SB: 277574-12	Standard Bank	Gulshan	277574	30,000,000.00	12.00%	730,000
	Profit_Income_MTDR_SB: 277574-13				30,000,000.00	12.00%	900,000
	Profit_Income_MTDR_SB: 277574-14				30,000,000.00	11.75%	137,083
Sub-Total							**4,006,562**

Coupon on Bond

Sl No.	Name of Instrument	Issuer Company	Number of Units	Maturity Date	Face Value	Rate (%)	Profit on TDR
1	BEXGSUKUK	Beximco Limited	224200	13-Jan-2027	100	9.14%	1,029,078
Sub-Total							**1,029,078**

Grand Total	**5,087,048**



Profit Receivable

Profit Receivable on Bank Deposit

Sl No.	Fund Account Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Profit Amount
1	HFAML Shariah Unit Fund	AL Arafah Islami Bank	Gulshan	0541220001218	SND	4.50%	-
Sub-Total							-

Profit Receivable on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Profit on TDR
1	MTDR_AIBL:1322960-7	AL Arafah Islami Bank	Gulshan	1322960	20,000,000.00	10.00%	227,778
2	MTDR_SB: 277309-16	Standard Bank	Gulshan	277309	20,000,000.00	11.75%	182,778
3	MTDR_SB: 277574-14	Standard Bank	Gulshan	277574	30,000,000.00	11.75%	137,083
Sub-Total							**547,639**

Coupon Receivable on Bond

Sl No.	Name of Instrument	Issuer Company	Number of Units	Maturity Date	Face Value	Rate (%)	Profit on TDR
1	BEXGSUKUK	Beximco Limited	224200	13-Jan-2027	100	9.14%	-
Sub-Total							-

Grand Total	**547,639**



HFAML SHARIAH Unit Fund			
For the year ended 01 January 2026 to 30 June 2026			
			Annexure F
Management Fees Calculation:			
Date	Daily NAV		
1-Apr-2026	24,757,617	8.30	205,439,418
2-Apr-2026	24,757,617	8.27	204,809,541
5-Apr-2026	24,758,352	8.18	202,407,645
6-Apr-2026	24,758,352	8.19	202,701,800
7-Apr-2026	24,758,352	8.19	202,743,052
8-Apr-2026	24,758,352	8.30	205,612,477
9-Apr-2026	24,758,352	8.25	204,275,115
12-Apr-2026	24,758,352	8.25	204,220,158
13-Apr-2026	24,758,352	8.25	204,338,831
15-Apr-2026	24,758,352	8.28	204,989,479
16-Apr-2026	24,758,352	8.27	204,769,476
19-Apr-2026	24,758,352	8.23	203,816,295
20-Apr-2026	24,758,352	8.24	204,039,586
21-Apr-2026	24,758,352	8.28	204,914,946
22-Apr-2026	24,758,352	8.28	204,951,971
23-Apr-2026	24,758,352	8.28	205,052,562
26-Apr-2026	24,758,352	8.24	204,033,947
27-Apr-2026	24,758,352	8.22	203,492,249
28-Apr-2026	24,758,352	8.20	203,011,831
29-Apr-2026	24,758,352	8.20	203,054,379
30-Apr-2026	24,758,352	8.19	202,682,687
3-May-2026	24,758,352	8.20	203,066,135
4-May-2026	24,758,352	8.21	203,267,300
5-May-2026	24,759,093	8.19	202,878,959
6-May-2026	24,759,093	8.18	202,587,619
7-May-2026	24,259,093	8.20	198,839,821
10-May-2026	24,259,093	8.24	199,871,667
11-May-2026	24,259,093	8.23	199,607,503
12-May-2026	24,259,093	8.25	200,145,338
13-May-2026	24,259,093	8.26	200,351,723
14-May-2026	24,259,093	8.31	201,647,343
17-May-2026	24,259,093	8.31	201,502,019
18-May-2026	24,259,093	8.29	201,076,206
19-May-2026	24,259,093	8.32	201,761,646
20-May-2026	24,259,093	8.35	202,453,266
21-May-2026	24,259,093	8.39	203,509,653
23-May-2026	24,259,093	8.43	204,540,789
24-May-2026	24,259,093	8.45	205,087,452
1-Jun-2026	24,259,093	8.48	205,652,872
2-Jun-2026	24,259,093	8.49	205,844,318
3-Jun-2026	24,259,093	8.54	207,064,633

HF Asset Management

4-Jun-2026	24,259,804	8.60	208,575,242
7-Jun-2026	24,259,804	8.62	209,044,611
8-Jun-2026	24,259,804	8.59	208,289,033
9-Jun-2026	24,259,804	8.61	208,922,792
10-Jun-2026	24,259,804	8.64	209,568,141
11-Jun-2026	24,259,804	8.66	210,030,944
14-Jun-2026	24,259,804	8.72	211,465,927
15-Jun-2026	24,259,804	8.73	211,862,284
16-Jun-2026	24,259,804	8.73	211,756,259
17-Jun-2026	24,259,804	8.78	213,095,593
18-Jun-2026	24,199,804	8.85	214,122,703
21-Jun-2026	24,199,804	8.80	213,035,686
22-Jun-2026	24,199,804	8.75	211,637,815
23-Jun-2026	24,199,804	8.76	212,092,240
24-Jun-2026	24,199,804	8.77	212,347,961
25-Jun-2026	24,199,804	8.81	213,089,318
28-Jun-2026	24,199,804	8.86	214,364,630
29-Jun-2026	24,199,804	8.88	214,791,120
30-Jun-2026	22,199,804	9.00	199,852,292
Total			12,344,058,298
Average			205,734,305

Management Fee Calculation:	**Total Average NAV**		**Management Fee**
Upto 5,00,00,000 (@ 2.5%)		50,000,000.00	1,250,000.00
From 5,00,00,000 to 25,00,00,000 (@ 2.0%)		155,734,304.97	3,114,686.10
From 25,00,00,000 to 50,00,00,000 (@ 1.5%)		-	-
Total		**205,734,305**	**4,364,686.10**
No of Days (April 01, 2026 to June 30, 2026)			91
Management Fee Payable for 2nd Quarter			1,088,182.01
Management Fee Payable for 1st Quarter			1,054,440.70
Total Management Fee Expenses (Half Yearly)			**2,142,622.71**

Trustee Fee Calculation:	**Average NAV**	**Rate**	**Amount**
Yearly Total Trustee Fees @ .15%	205,734,304.97	0.15%	308,601.46
Actual Amount of Half Yearly (January to June 2026)			**150,513.73**

Custodian Fees:	**Portfolio at Market**	**Rate**	**Amount**
Yearly Total Custodian Fees @ .14% On Portfolio	125,172,175.44	0.14%	175,241.05
Payable for Custodian Fee at the End of June 30			28,728.57
Total Custodian Fee Expenses (Half Yearly)			**49,549.80**

BSEC Annual Fees:	**Average NAV**	**Rate**	**Amount**
Yearly Total BSEC Annual Fees @ .10%	205,734,304.97	0.10%	205,734.30
Advance BSEC Annual Fee at the End of June 30			96,086.75
BSEC Annual Fee Expenses (Half yearly)			**99,438.63**

HF Asset Management Limited